

RESOLUTION 2026-01

A RESOLUTION OF THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA, CALLING FOR A REFERENDUM ELECTION TO DETERMINE IF THE ELECTORS OF THE SCHOOL DISTRICT OF BREVARD COUNTY, FLORIDA, AUTHORIZE RENEWAL OF THE SCHOOL BOARD'S ONE-HALF CENT SCHOOL CAPITAL OUTLAY SURTAX ON SALES IN BREVARD COUNTY, FLORIDA FOR CRITICAL SCHOOL FACILITY RENEWAL, FACILITY REPLACEMENT, NEW FACILITIES, AND ANCILLARY SUPPORT FACILITIES, SCHOOL SECURITY, AND TECHNOLOGY UPGRADES, PROVIDING FOR NOTICE OF THE REFERENDUM ELECTION; PROVIDING FOR PLACES OF VOTING, INSPECTORS, AND CLERKS; PROVIDING FOR AN OFFICIAL BALLOT; PROVIDING FOR ABSENTEE VOTING; PROVIDING FOR EARLY VOTING; PROVIDING FOR PRINTING OF BALLOTS; PROVIDING FOR REFERENDUM ELECTION PROCEDURE; PROVIDING FOR SEVERABILITY; PROVIDING A REPEALING CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED by the School Board of Brevard County, Florida ("Board"), acting as the governing body of the School District of Brevard County, Florida ("District"), as follows:

SECTION 1 – AUTHORITY FOR RESOLUTION: This resolution is adopted pursuant to Section 212.055(6), Florida Statutes (2025), and other applicable provisions of law.

SECTION 2 – FINDINGS: The Board, as the governing board of the District, pursuant to Article IX, Section 4(b), Florida Constitution and Sections 1001.32(2) and 1001.40, Florida Statutes (2025), hereby finds and determines the following:

- A. That the sales surtax program is necessary to fund capital projects and fixed capital costs associated with the new construction, renovation, replacement and renewal of School Board facilities and campuses, school security, and technology needs, including infrastructure, refreshment, acquisition, and implementation of hardware and software. The renewal of the sales surtax is necessary to continue to invest in maintaining and improving school facilities, school security, and educational technology needs identified through comprehensive assessments and plans.
- B. That Section 212.055(6) of the Florida Statutes (2025), authorizes the levy of a one-half cent school capital outlay surtax for the purposes of funding school projects in capital outlay, school security, and technology needs, upon approval by a majority vote of the electors of Brevard County, Florida. Proceeds will be used for critical improvements to school facilities, school security, and technology needs.

- C. That the renewal of the one-half cent school capital outlay sales surtax as authorized by Section 212.055(6), Florida Statutes (2025), for a period of ten (10) years, commencing on January 1, 2027, and terminating on December 31, 2036, is necessary for the Board to provide sufficient funds to sustain and improve roughly 12.8 million square feet of facility assets. The sales surtax capital outlay program is defined in the Plan for Use of Sales Surtax Proceeds which is attached hereto and incorporated herein as Exhibit A.
- D. That the renewal of the one-half cent school capital outlay sales surtax is subject to approval by the electors of the District at a referendum held as provided in Section 212.055(6), Florida Statutes (2025), and if approved is hereby levied and will be collected as authorized in the manner required by law. Also, pursuant to Section 212.055(6), Florida Statutes, revenues collected must be shared with charter schools based on their proportionate share of total school district capital outlay full-time equivalent enrollment as adopted by the education estimating conference established in Section 216.136 and expended by the charter school in a manner consistent with the allowable uses set forth in Section 1013.62(4) Florida Statutes (2025).
- E. That to ensure proper fiscal stewardship of the Sales Surtax proceeds, an independent citizens oversight committee has been appointed by the School Board. Annual reporting of the status of projects funded by the Sales Surtax will be presented to the School Board and School Board Audit Committee on an annual basis and shall be available for public review.

SECTION 3 – PLAN FOR USE OF SALES SURTAX PROCEEDS: The proceeds of the School Capital Outlay sales surtax, as authorized by Section 212.055(6), Florida Statutes (2025), must be used to provide critical improvements to school facilities, school security, and technology needs. These school capital outlay projects are identified in the Plan for Use of Sales Surtax Proceeds; which is attached hereto and incorporated herein as Exhibit A.

SECTION 4 – CONTINUING LEVY OF SCHOOL CAPITAL OUTLAY SALES SURTAX: Subject to approval by the electors of the District at a referendum held as provided in Section 212.055(6), Florida Statutes (2025), a one-half cent school capital outlay surtax will be levied by the District and the same is hereby levied for the period commencing January 1, 2027, and ending December 31, 2036, and shall be collected as authorized in the manner required by law.

SECTION 5 – REFERENDUM ELECTION ORDERED: The Board of County Commissioners in and for Brevard County, Florida, is hereby requested to place the required referendum election on the ballot of the general election to be held on November 3, 2026.

SECTION 6 – NOTICE OF REFERENDUM ELECTION: The Superintendent is hereby authorized and directed to place a notice of the referendum election in a newspaper of general circulation published in the District. The publication will be made at least thirty (30) days prior to the referendum and must be made at least twice, once in the fifth week and once in the third week prior to the week in which the referendum is deemed to be held. The notice of referendum must be in substantially the form provided in the attached Exhibit B. This Resolution shall be published as a part of such notice.

SECTION 7 – PLACES OF VOTING, INSPECTORS, AND CLERKS: The Brevard County, Florida polls will be open at the voting places on the date of the referendum election from 7:00 a.m. until 7:00 p.m. All qualified electors residing within the District shall be entitled and permitted to vote at the referendum election on the proposition provided in this Resolution. The places of voting and the inspectors and clerks of the referendum election shall be those designated by the Supervisor of Elections of Brevard County, Florida, in accordance with law.

SECTION 8 – OFFICIAL BALLOT: The ballots to be used in the referendum election shall contain a statement relating to the authority of the School Board of Brevard County, Florida, to continue to levy a half-cent capital outlay surtax for the period of January 1, 2027 to December 31, 2036, and shall be in substantially the following form:

OFFICIAL BALLOT

RENEWAL OF HALF-CENT SALES SURTAX FOR CRITICAL SCHOOL FACILITY, SECURITY, AND TECHNOLOGY UPGRADES

Shall the half-cent sales surtax approved by the voters in 2014 and 2020 be renewed for ten years to continue critical school facility projects, school security improvements and technology upgrades that keep schools safe and conducive to learning, revenue will be shared with charter schools as per statute based on proportionate share of district enrollment, with all expenditures reviewed by an independent citizens' oversight committee.

_____ FOR THE RENEWAL OF THE HALF-CENT SALES TAX

_____ AGAINST THE RENEWAL OF THE HALF-CENT SALES TAX

SECTION 9 – ABSENTEE VOTING: Adequate provision shall be made for absentee voters. The form of ballots to be used in the referendum for absentee voters shall be the same as used in the polling places for the election.

SECTION 10 – EARLY VOTING: Adequate provision shall be made for early voting, to run continuously from October 19, 2026 through October 31, 2026, including Sunday. Monday through Friday hours are 8:00 a.m. to 6:00 p.m. Weekend hours are from 8:00 a.m. to 4:00 p.m. The form of ballots to be used in the referendum for early voting shall be the same as used in the polling places for the election.

SECTION 11 – PRINTING OF BALLOTS: The Supervisor of Elections of Brevard County, Florida is authorized and directed to have printed on plain white paper a sufficient number of the ballots for use of absentee electors and early voters entitled to cast ballots in the referendum election; to have printed sample ballots and deliver the sample ballots to the inspectors and clerks on or before the date and time for opening of the polls for the referendum election; and to make appropriate arrangements for the conduct of the election at the polling places specified.

SECTION 12 – GENERAL ELECTION PROCEDURE: The Supervisor of Elections of Brevard County, Florida shall hold, administer, and conduct the referendum election in the manner prescribed by law for holding elections in the District. Returns shall show the number of qualified electors who voted at the referendum election on the proposition and the number of votes cast respectively for and against approval of the proposition. The returns shall be canvassed in accordance with the law.

SECTION 13 – SEVERABILITY: In the event that any word, phrase, clause, sentence, or paragraph of this Resolution shall be held invalid by any court of competent jurisdiction, such holding shall not affect any other word, clause, phrase, sentence, or paragraph.

SECTION 14 – REPEALING CLAUSE: All Resolutions in conflict or inconsistent with this Resolution are repealed insofar as there is conflict or inconsistency.

SECTION 15 – EFFECTIVE DATE: This Resolution shall take effect immediately upon its adoption.

ADOPTED at a Meeting of the School Board of Brevard County, Florida the 23rd day of September, 2025, with a quorum present and voting.

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

By: 
Gene Trent, Board Chair

EXHIBIT A

PLAN FOR USE OF SALES SURTAX PROCEEDS

1. Pursuant to Section 212.055(6), Florida Statutes, capital improvements to be funded by proceeds of the Sales Surtax shall include:
 - a. capital expenditures or fixed capital costs associated with the new construction, renovation, replacement or renewal of School Board facilities and campuses which have a useful life expectancy of five (5) or more years, including land improvement, design, and engineering costs related thereto;
 - b. school security systems; and
 - c. technology upgrades, including technology infrastructure, hardware and software, for various sites within the District.
2. Scope of the projects will be based on detailed assessments of facilities, security and technology necessary to provide a safe and appropriate learning environment.
3. Prioritization of the projects will be determined by application of objective criteria, including facility condition assessment, system criticality, grouping of projects for efficiency, and legislative requirements.
4. To ensure proper fiscal stewardship of the Sales Surtax proceeds, an independent citizens oversight committee has been appointed by the School Board. Annual reporting of the status of projects funded by the Sales Surtax will be presented to the School Board and School Board Audit Committee on an annual basis and shall be available for public review.

EXHIBIT B

**NOTICE OF REFERENDUM ELECTION IN THE SCHOOL DISTRICT OF BREVARD COUNTY, FLORIDA
ON NOVEMBER 3, 2026**

NOTICE IS HEREBY GIVEN THAT A REFERENDUM ELECTION will be held on November 3, 2026, in Brevard County, Florida, for the purpose of determining whether or not the Brevard County, Florida electorate approve renewing the one-half cent school capital outlay surtax on sales in Brevard County, Florida, for a period of ten years, as specifically described and provided in a Resolution of the School Board of Brevard County, Florida, adopted September 23, 2025, and published below.

The polls will be open at the voting place on the date of the referendum election from 7:00 a.m. until 7:00 p.m., absentee voting will be available for the referendum election, and early voting will run continuously from Monday, October 19, 2026 through Saturday, October 31, 2026, including Sunday, with Monday through Friday hours from 8:00 a.m. to 6:00 p.m., and weekend hours from 8:00 a.m. to 4:00 p.m., all as provided in the Resolution published below.

All qualified electors residing within the School District shall be entitled, qualified, and permitted to vote at the referendum election.

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

By: 

Gene Trent, Board Chair